

REMARKS

The specification has been amended to delete a sentence on page 20, paragraph 2, which is inconsistent with the invention.

The rejection of claims 1-8 under 35 U.S.C. §112, second paragraph, has been obviated by correcting the spelling of the word “alkyl” in the last sentence of claim 2, and by further amending the phrase of “wherein alcohol and/or water is allowed to co-exist with said fats and oils” to --wherein alcohol and/or water is present along with said fats and oils in a same reaction vessel--. Accordingly, the rejection under §112, second paragraph, should be reconsidered and withdrawn.

The rejection of claims 1, 4, and 7-8 under 35 U.S.C. §102(b) has been obviated by revising claim 1 to include the limitations of objected-to claim 5.

As claims 2 and 3 have been deemed to recite patentable subject matter by the Examiner in the last Office Action, no further discussion of these claims is deemed necessary.

Amended claim 4 is patentable at least by reason of its ultimate dependency upon amended claim 1.

As claims 5 and 6 have been indicated as reciting patentable subject matter in the last Office Action, no further discussion of these claims is deemed necessary. The Examiner should note that claim 5 has been canceled since the limitations therein have been incorporated into claim 1, and that the dependency of claim 6 has been changed to claim 1 instead of canceled claim 5.

Claims 7 and 8 are patentable at least by reason of their dependency upon amended claim 1.

U.S. Serial No. 10/517,485
Amendment
Response to 1-25-06 OA

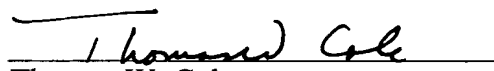
Atty. Docket No. 039371-13

Finally, new claims 9 and 10 are patentable not only for their dependency upon amended claim 1, but for their underscoring of the fact that no catalyst is present in the recited reaction.

Now that all the claims are believed to be patentable, the prompt issuance of a Notice of Allowance and Issue Fee Due is hereby earnestly solicited.

The Commissioner is authorized to charge any overage or shortage of fees connected with filing of this Amendment to Deposit Account No. 19-2380 (-39371-13).

Respectfully submitted,



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